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ANNUAL REPORT

DORCHESTER

FOR YEAR ENDING
FEBRUARY 15, 1912



1911=12

ANNUAL REPORT

OF THE

TOWN OFFICERS

OF

DORCHESTER, N. H.

FOR THE

YEAR ENDING FEBRUARY 15, 1912.

1912:
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SELECTMEN'S REPORT

Year Ending February 15, 1912.

Valuation April 1, 1911:

54 polls,	\$ 5,400 00
71 horses,	5,138 00
8 oxen,	604 00
106 cows,	2,776 00
34 neat stock,	632 00
49 sheep,	122 00
Stock in trade,	1,200 00
Mills and machinery,	800 00
Resident real estate,	56,854 00
Non-resident real estate,	61,830 00
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Net valuation,	\$135,356 00
Soldiers exemption,	3,666 00
	<hr/>
Total valuation,	\$139,022 00

ASSESSMENT.

Town charges,	\$ 800 00
“ debt,	500 00
Highways,	1,000 00
Joint fund,	196 50
School money voted,	500 00
“ “ by law,	337 50
Repairs on school houses,	50 00
School officers salaries,	60 00
Books and supplies,	75 00
High school tuition,	180 00
County tax,	227 01

State tax,	\$ 315 00
Overlay,	90 38
	<hr/>
Total assessment,	\$4,331 39
Valuation added to tax book after inventory,	\$1,600 00
Tax on same,	51 20
Rate per cent. on \$100.00, \$3.20.	

RECEIPTS.

State highway department,	\$220 27
“ treasurer railroad tax,	5 20
“ “ savings bank tax,	120 70
“ “ literary fund,	40 26
“ “ proportion school fund,	250 00
County of Grafton,	32 09
State, High school tuition,	100 00
Town clerk, dog license,	51 90
John Quimby, use of hall,	5 00
Geo. W. Rowen, state highway money over draft,	2 33
	<hr/>
	\$827 75

DISBURSEMENTS.

The following disbursements have been made
during the year :

Charles E. Cooper, county tax,	\$ 227 01
Solon A. Carter, state tax,	315 00
	<hr/>
	\$542 01

HIGHWAYS.

Henry M. Merrill, agent,	\$1,050 00
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SHEEP KILLED BY DOGS.

E. M. Carpenter, one lamb,	\$4 00
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MISCELLANEOUS.

A. H. Schoolcraft, on J. H. Noyes land taxed twice,	\$10 19
“ “ “ “ “ “	7 20
Isaac D. Walker, overtax,	2 48
W. J. Randolph, abstracts,	5 24
E. A. Chase, printing reports,	15 00
E. C. Eastman, stationary,	2 61
George W. Rowen, postage,	1 90
H. H. Clough, “	1 00
John Quimby, caring for hall and supplies,	2 80
Charles W. Abbott, overtax,	6 40
	<hr/>
	\$55 82

TOWN OFFICERS.

C. E. Hazen and F. W. Burnham, auditors,	\$ 3 00
C. E. Hazen, supervisor,	2 25
H. H. Ashley, conducting election,	2 00
George W. Rowen, first selectman,	47 23
George N. Burnham, second selectman,	19 48
H. M. Elliott, third selectman,	22 03
George W. Keezer, supervisor,	2 50
Henry M. Merrill, clerk,	15 00
Isaac D. Walker, board of health,	4 00
A. H. Schoolcraft, “ “	1 50
H. H. Clough, treasurer,	15 00
A. H. Schoolcraft, collector,	59 18
	<hr/>
	\$193 17

JOINT FUND.

George W. Rowen,	\$335 47
Henry M. Merrill,	68 67
	<hr/>
	\$404 14

PAUPER BILLS.

George N. Burnham, overseer of poor,	\$100 22
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BOUNTY ON HEDGEHOGS.

Bounty on 330, at 20 cents,	\$66 00
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SCHOOL MONEY.

Hazen H. Clough, school treasurer,	\$1,495 02
“ “ money drawn from state,	390 26
“ “ dog license,	47 90
	<hr/>
	\$1,933 18

PAID ON NOTES.

Caroline E. Fitts,	\$500 00
Lizzie K. Fitts,	300 00
	<hr/>
	\$800 00

ABATEMENTS.

On 1909 tax book:

Charles Ward,	\$ 2 75
J. B. Manning,	2 75
J. W. Rowen,	2 75

On 1909 tax book:

L. J. Goss,	\$ 3 20
Dan Lary,	3 20
James Barney,	3 20
Ozene Tousignant,	3 20
William Monast,	3 20
Mary Barney,	2 56
	<hr/>
	\$26 81

TREASURER'S REPORT.

Receipts.

Cash on hand Feb. 15, 1911,	\$ 172 09
Received of selectmen,	827 75
" A. H. Schoolcraft, collector,	4,183 64
	<hr/>
	\$5,183 48

Expenditures.

Paid by order from selectman, No. 1 to 71,	\$5,148 54
Cash on hand,	34 94
	<hr/>
	\$5,183 48

Respectfully submitted,

HAZEN H. CLOUGH, *Treasurer.*

COLLECTOR'S REPORT.

1911 assessment,		\$4,384 51
Collected and paid treasurer,	\$3,468 50	
Balance due Feb. 15, 1912,	916 01	
	-----	\$4,384 51
Balance due on 1910 assessment		
Feb. 15, 1911,		\$703 16
Collected and paid treasurer,	\$687 66	
Balance due Feb. 15, 1912,	15 50	
	-----	\$703 16
Balance due on 1909 assessment		
Feb. 15, 1911,		\$22 96
Abatement,	\$18 56	
Balance due Feb. 15, 1912,	4 40	
	-----	\$22 96
Balance due on 1908 assessment		
Feb. 15, 1911,		\$11 00
Collected and paid treasurer,	\$2 75	
Abatement,	8 25	
	-----	\$11 00
Interest,	\$24 73	
Total taxes collected and paid treasurer,		\$4,183 64

Respectfully submitted,

AZRO H. SCHOOLCRAFT, *Collector.*

FINANCIAL STANDING.

ASSETS.

Due from collector on 1909 assessment,	\$ 4 40
“ “ “ 1910 “	15 50
“ “ “ 1911 “	916 01
“ school district,	40 00
“ Grafton county,	51 88
“ state bounty on hedgehogs,	66 00
Cash in treasury,	34 94
	<hr/> \$1,128 73

LIABILITIES.

Outstanding notes,	\$6,436 48
“ order No. 34,	12 25
Due joint fund account town portion,	14 96
	<hr/> \$6,463 59
Total liabilities,	\$6,463 59
“ assets,	1,128 73
	<hr/> \$5,334 86
Total indebtedness Feb. 15, 1911,	\$6,301 38
“ “ Feb. 15, 1912,	5,334 86
	<hr/>
Decrease of debt,	\$966 52

Respectfully submitted,

GEORGE W. ROWEN, } *Selectman*
 GEORGE N. BURNHAM, } *of*
 HERBERT M. ELLIOTT, } *Dorchester.*

REPORT OF OVERSEER OF POOR.

Receipts.

Received of town,	\$100 22
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Expenditures.

Paid for Joseph Michand,	\$ 3 12
“ support L. J. Goss family,	10 00
“ burial expense of J. S. Brown,	22 09
“ support Harris family,	48 76
G. N. Burnham, services,	16 25
	<hr/>
	\$100 22

AID RENDERED COUNTY CHARGES.

Receipts.

Received and paid selectmen from Grafton county commissioners,	\$32 09
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Expenditures.

Burial expense of J. S. Brown,	\$22 09
Support of L. J. Goss family,	10 00
	<hr/>
	\$32 09
Due from Grafton county Feb. 14, 1912,	\$51 88

Respectfully submitted,

GEORGE N. BURNHAM, *Overseer of Poor.*

STATE ROAD.

Receipts.

Received of selectmen,	\$68 67
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Expenditures.

H. M. Merrill, labor and team,	\$28 01
A. F. Burtt & Co., cement,	6 00
Leon H. Merrill, labor,	13 13
O. A. Maxam, " "	3 50
W. S. Sewell, " "	5 43
Jesse B. Reed, " "	9 10
Henry Monast, " "	3 50
	<hr/>
	\$68 67

Respectfully submitted,

HENRY M. MERRILL.

Expenditures.

Geo. W. Rowen, freight on cement,	\$ 60
" " self and team,	45 71
C. E. Hazen, labor,	19 78
O. E. Decato, self, man and team,	53 56
A. W. Ashley, self and team,	37 80
F. Martin, labor,	19 78
L. A. Delsart, " "	14 53
H. Deisart, " "	19 78
J. T. Hanley, " "	7 00
C. M. Palmer, self and team,	24 05
Dana Tibbetts, labor,	18 38
I. D. Walker, " "	14 00

E. M. Carpenter, self and team,	\$ 24 50
L. J. Goss, labor,	12 25
J. S. Motts, "	10 50
William McKee, "	5 25
Thomas Johnston, "	1 75
Otis Schoolcraft, "	3 50
Z. G. Taylor, "	20
H. M. Elliott, "	1 22
	<hr/>
	\$333 14

Respectfully submitted,

GEORGE W. ROWEN.

STATEMENT OF JOINT FUND ACCOUNT.

Town contribution,	\$196 50	
State "	245 00	
	<hr/>	
Total joint fund,		\$441 50
Town disbursements approved,	\$401 81	
State disbursements,	6 04	
	<hr/>	
Total disbursements,		\$407 85
Paid by state to town, \$220 27		
Balance in town treasury,	\$14 96	
" state "	18 69	
	<hr/>	
Total unexpended balance,		\$33 65

H. C. HILL, *State Engineer.*

ROAD AGENT'S REPORT.

Receipts.

Cash on hand Feb. 15, 1911,	\$ 4 47
Received from selectmen,	1,050 00
“ “ town of Groton, labor,	10 60
“ for dynamite, caps and fuse sold,	24 50
“ for cement sold,	20
	\$1,089 77

Expenditures.

George W. Rowen,	labor,	\$ 7 58
Charles E. Hazen,	“	2 70
J. S. Motts,	“	7 91
“ “	“	3 00
I. D. Walker,	“	6 26
W. R. Jackson,	“	2 85
A. J. Dow, sharpening tools,		1 00
J. S. Motts,	labor,	2 10
Carlyle Carter,	“	2 63
H. H. Chamberlin,	“	7 43
H. F. Jewell,	“	2 00
A. J. C. Gray,	“	16 75
E. M. Carpenter,	“	8 25
George W. Rowen,	“	5 92
F. Blain,	“	8 18
H. M. Merrill,	“	20 80
Z. R. Henley,	“	1 50
Alta M. Burnham,	“	13 72
Geo. H. Gordon, freight,		35
W. S. Sewell,	labor,	5 60
Will A. Motts,	“	5 85

Thomas Johnston, Jr.,	labor,	\$ 19 50
Will Jackson,	"	12 45
Rupert A. Jackson,	"	12 45
C. E. Hazen,	"	3 00
James E. Bayard,	"	6 60
Harold S. Ashley,	"	3 00
Frank Martin,	"	6 75
E. M. Carpenter,	"	54 40
Osman Palmer,	"	53 50
C. M. Palmer,	"	1 50
W. S. Sewell,	"	52 75
S. F. Reed,	"	3 75
Arthur Jackson,	"	1 50
Henry Monast,	"	10 10
H. H. Chamberlain,	"	11 40
H. M. Merrill,	"	60 00
James E. Bayard,	"	1 50
Richard Colby,	"	75
L. A. Delsart,	"	10 20
H. G. Hall,	"	19 50
George W. Rowen,	"	3 00
H. M. Merrill,	"	18 40
Good Roads Machine Co.,	steel edge and bolts,	8 50
Russell Noyes,	labor,	10 00
Leon H. Merrill,	"	3 00
Harold S. Ashley,	"	5 70
Gilman & Smith,	bridge plank,	42 36
Harry Colburn,	freight on tools,	35
H. M. Elliott,	bridge stringers,	2 50
A. W. Ashley,	labor,	6 23
Z. G. Taylor,	"	21 65
A. H. Schoolcraft,	"	7 05
George N. Burnham,	"	5 25
Hazen H. Clough,	"	24 87
Amon Burnham,	"	10 50

F. W. Burnham,	labor,	\$ 3 00
B. Richardson,	"	8 25
Thomas Johnston, Sr.,	"	12 00
John T. Hanley,	" and lumber,	14 25
E. M. Carpenter,	"	1 50
H. H. Chamberlin,	"	4 50
S. F. Reed,	"	75
A. F. Bickford,	"	75
Dana Tibbetts,	"	8 25
Leon H. Merrill,	"	45 00
Russell Noyes,	"	32 30
Wilfred Blain,	"	4 13
I. D. Walker,	"	2 00
H. M. Merrill,	"	45 00
A. L. Lary, repairing tools,		50
Harold Ashley,	labor,	13 50
J. W. Farrington,	"	6 00
A. L. Lary, repairing tools,		20
A. M. Freeman, oil and pail for machine,		45
H. A. Gilman, spikes for bridges,		1 27
H. M. Merrill,	labor,	34 80
Henry Delsart,	"	6 00
F. G. Smith, tools for highway,		5 25
A. J. C. Gray,	labor,	3 00
George Ashley,	"	1 72
Harold S. Ashley,	"	5 25
Wilfred Blain	"	1 65
H. M. Merrill,	"	22 00
Russell Noyes,	"	24 45
Leon H. Merrill,	"	26 85
C. F. Weeks, bridge stringers,		4 85
H. G. Hall,	labor,	22 40
E. M. Carpenter,	"	2 40
Dana Tibbetts,	"	1 50
William S. Sewell,	"	75

Henry M. Merrill,	labor,	\$ 7 00
C. W. Abbott,	bridge plank,	64 36
Henry M. Merrill,	labor,	5 60
		<hr/>
		\$1,089 77

Respectfully submitted,

HENRY M. MERRILL, *Road Agent.*

We, the undersigned, having examined the accounts of the Selectmen, Treasurer, Road Agent, Overseer of Poor, and Collector of the town of Dorchester, for the year ending February 15, 1912, find them correctly cast and properly vouched.

CHAS. E. HAZEN.
FRANK W. BURNHAM, } *Auditors.*

SCHOOL TREASURER'S REPORT.

RECEIPTS.

Received from town treasurer,	\$1,495 02
“ state, proportion school fund,	390 26
“ town of Groton, tuition,	16 50
“ for sheathing,	72
“ from selectmen, dog license,	47 90
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	\$1,950 40

DISBURSEMENTS.

Paid by order of School Board:

Perrin G. Benton, per order H. G. Hall, carrying scholars balance of 1910, Mascoma district,	\$ 10 00
Plymouth school district, tuition of Heber Ashley, Mary A. Ashley and Allan A. Schoolcraft,	60 00
New Hampton Literary Institution, tuition of H. S. Ashley and Leon H. Merrill,	26 66
Elmer Strong, sawing wood,	1 50
Joseph Archambault, wood,	12 00
Helen M. Merrill, carrying scholars five weeks,	20 00
Mary Kennedy, teaching 10 weeks at Cheever,	55 00
Lillian G. Sutherburg, teaching 10 weeks,	55 00
Mrs. Jerome Hall, carrying scholars 10 weeks,	40 00
Mrs. F. Y. Burnham, “ 10 “	45 00
Helen M. Merrill, “ 5 “	20 00
Mrs. Herbert Elliott, boarding teacher 10 weeks,	25 00
Mrs. Henry Monast, “ “ 10 “	25 00
H. G. Hall, carrying scholars 10 weeks,	25 00
A. M. Freeman, paint and supplies,	8 82
C. L. Strang, work on school buildings,	29 90
H. A. Gilman, paint and plaster,	8 30

E. E. Babb & Co., school supplies,	\$ 15 23
E. M. Allen, paper and window curtains,	8 18
Helen M. Merrill, carrying scholars six weeks,	24 00
Gertrude Beacham, teaching 7 weeks,	35 00
R. E. Lane, school supplies,	91
Mrs. E. M. Carpenter, boarding teacher,	17 50
Mrs. H. M. Elliott, boarding teacher, 12 weeks,	30 00
Lillian Sutherburg, teaching school, 12 weeks,	72 00
Mrs. Liza Hall, carrying scholars, 12 weeks,	48 00
Mrs. Alta Burnham, carrying scholars,	54 00
Mrs. Helen M. Merrill, teaching school and carrying scholars,	54 00
Hiland G. Hall, carrying scholars,	25 00
Bert Ashley, building fires, spring term,	1 00
Frank Hanley, building fires,	1 00
Bob Monast, building fires, cutting kindling wood,	1 50
Mrs. H. M. Merrill, school supplies,	1 30
Plymouth High school district, tuition,	40 00
John T. Hanley, wood furnished school,	4 50
Helen M. Merrill, teaching four weeks,	40 00
Lillian G. Sutherburg, teaching winter term,	48 00
Mrs. H. M. Elliott, boarding teacher 8 weeks,	20 00
Mrs. J. D. L. Hall, carrying scholars 8 weeks,	32 00
Mrs. F. Y. Burnham, carrying scholars, 8 weeks,	36 00
Arthur Ashley, building fires Cheever school,	1 00
A. W. Ashley, wood,	4 50
Helen M. Merrill, teaching and carrying scholars,	40 00
Bob Monast, building fires,	1 00
Charles Hazen.	75
Herbert H. Ashley, services chairman school board,	21 40
Herbert H. Ashley, services as truant officer,	5 00
“ “ money advanced for sundries during the year,	5 31
J. D. Walker, services as member of school board,	1 00
Hazen H. Clough, services district treasurer,	5 50
William S. Sewell, services member school board,	14 00

H. G. Hall, carrying scholars, payment in full for last 30 weeks school,	\$ 25 00
Helen M. Merrill, services as member of school board,	10 00
I. B. Stevens, Canaan school district for tuition,	23 50
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	\$1,234 26
Cash on hand Feb. 15, 1912,	716 14
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	\$1,950 40

Respectfully submitted,

HAZEN H. CLOUGH, *Treasurer.*

We, the undersigned, having examined the foregoing accounts of Hazen H. Clough, treasurer of the school district, and find them correctly cast and properly vouched.

CHAS. E. HAZEN,
FRANK W. BURNHAM, } *Auditors.*

Births Registered in the Town of Dorchester, N. H., for the Year Ending December 31, 1911.

Date of Birth	Name of Child (If any)	Sex and condition			Name of Father.	Maiden Name of Mother.	Color of Parents	Residence of Parents.	Occupation of Father.	Birthplace of Father.	Birthplace of Mother.	Father's Age	Mother's Age
		Male or Female	Living or Stillborn	No. child 1st, 2d &c.	Color								
Mar 11	Oreuse Perreault	M	S. B. Living	5	W	James Perreault	Leonie Tousignant	Dorchester	Farmer	Somersworth	Canada	36	36
June 9	Kate Laura Walker	F	" "	5	"	Isaac D Walker	Margret S Fairburn	"	"	Lowell Mass	Hull England	39	35
Oct 25	Eva Doris Johnson	"	" "	4	"	Elmer J Johnson	Ella Peterson	"	"	Newport	Plainfield	43	33

Deaths Registered in the Town of Dorchester, N. H., for the Year Ending December 31, 1911.

Date—1911	Name and Sur- name of deceased	Age		Place of Birth	Sex and Conditions	Occupation	Place of Birth		Name of Father	Maiden Name of Mother	Cause of Death
		Years	Months Days				Father	Mother			
53		Dorchester Concord	M	W	Somersworth Antrim	Canada Willmot	James Perreault Nathaniel Burnham	Leonie Tousignant Hattie B Youngman	Mitral endocar- Still born [ditis Appendicitis		
Feb 27	J S Brown	53			M	W	M				
Mar 11	Oreuse Perreault			Dorchester Concord	"	"					
Apr 19	Frank Y Burnham	60	5 11		"	"					

HENRY M. MERRILL, Town Clerk.



NEW HAMPSHIRE TAX LAWS.

NEW HAMPSHIRE LAWS, 1911, CHAPTER 169.

AN ACT TO CREATE A PERMANENT TAX COMMISSION AND TO
PROVIDE FOR THE TAXATION OF CERTAIN PUBLIC SERVICE
CORPORATIONS AND COMPANIES.

*Be it enacted by the Senate and House of Representatives in
General Court convened:*

SECTION 1. There is hereby created a commission, to be designated and known as the state tax commission, consisting of three persons known to possess knowledge of the subject of taxation.

SECT. 8. It shall be the duty of the commission, and it shall have power and authority

(6) To have and exercise general supervision over the administration of the assessment and taxation laws of the state and over all assessing officers in the performance of their duties, to the end that all assessments of property be made in compliance with the laws of the state.

(7) To confer with, advise and give the necessary instructions and directions to local assessing officers throughout the state as to their duties, and to that end call meetings of such assessing officers, to be held at convenient places, for the purpose of receiving instructions from the commission as to the laws governing the assessment and taxation of all classes of property.

(8) To direct proceedings, actions and prosecutions to be instituted to enforce the laws relating to the liability and punishment of individuals, public officers and officers and agents of corporations for failure or neglect to comply with the provisions of the law of this state governing returns for the assessment and taxation of property.

(9) To require county, city, town and other public officers

to report information as to the assessment of property, collection of taxes, and such other information as may be needful in the work of the commission, in such form and upon such blanks as the commission may prescribe; and it is hereby made the duty of such officers to furnish said commission with the information required.

(12) To receive complaints and to carefully examine into all cases where it is alleged that property subject to taxation has not been assessed, or has been fraudently or for any reason improperly or unequally assessed, or the law in any manner evaded or violated, and to order reassessments of any or all real and personal property, or either, in any assessment district, when in the judgment of said commission such reassessment is advisable or necessary, to the end that all classes of property in such assessment district shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any selectman or assessor shall be deemed wilful neglect of duty, and he shall be subject to the penalties provided by law in such cases. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment.

CONSTITUTION OF NEW HAMPSHIRE.

PART FIRST.

ART. 12. Every member of the community has a right to be protected by it in the enjoyment of his life, liberty, and property. He is, therefore, bound to contribute his share in the expense of such protection, and to yield his personal service, when necessary, or an equivalent. But no part of a man's property shall be taken from him or applied to public uses without his own consent or that of the representative body of the people. Nor are the inhabitants of this state controllable by any other laws than those to which they or their representative body have given their consent.

ART. 5 And, further, full power and authority are hereby given and granted to the said general court to impose and levy proportional and reasonable assessments, rates, and taxes upon all the inhabitants of, and residents within, the said state, and upon all estates within the same.

ART. 6. The public charges of government or any part thereof may be raised by taxation upon polls, estates and other classes of property, including franchises and property when passing by will or inheritance; and there shall be a valuation of the estates within the state taken anew once in every five years at least, and as much oftener as the general court shall order.

PERSONS AND PROPERTY LIABLE TO TAXATION.

Public Statutes, Chapter 55 :—

SECTION 1. All male polls from twenty-one to seventy years of age are liable to be taxed, except paupers, insane persons, and others exempt by special provisions of law.

SECT. 2. Real estate, whether improved or unimproved, and whether owned by residents or others, is liable to be tax-

ed, except houses of public worship, twenty-five hundred dollars of the value of parsonages owned by religious societies and occupied by their pastors, schoolhouses, seminaries of learning, real estate of the United States, state, or town used for public purposes, and almshouses on county farms.

SECT. 3. Buildings, mills, carding machines, factory buildings and machinery, wharves, ferries, toll-bridges, locks and canals, and aqueducts, any portion of the water of which is sold or rented for pay, are taxable as real estate.

Chapter 42, Laws 1905 :—

SECT. 1. Lands, dams, canals, water-power, buildings, structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions owned, operated and employed by any private corporation or person not a municipal corporation in generating, producing, supplying and distributing electric power or light, shall be taxed as real estate in the town or towns in which said property or any part of it is situated.

Chapter 74, Laws 1911 :—

SECT. 1. Real estates shall be taxed independently of any mines or ores contained therein until such mines or ores shall become a source of profit; except when such mines or ores, or rights therein, are owned by some person other than the one to whom such real estate is taxed, in which case they shall be taxed as real estate to such other person.

SECT. 7. Personal estate liable to be taxed is :

(1) Stock in public funds, including all United States, state, county, city, or town stocks or bonds and all other interest-bearing bonds not exempt from taxation by the laws of the United States.

(2) Stock in corporations in the state, except where the property represented by the stock is taxable directly to the corporation.

(3) Stock in corporations located out of the state, owned by persons living in the state, except where either the stock or

the property represented by it is taxed in the towns or states where the corporations are located.

As amended by Chapter 83, Laws 1911:—

(5) Money on hand or at interest more than the owner pays interest for, including money deposited in any bank other than a savings bank within this state, or loaned on any mortgage, pledge, obligation, note or other security, whether on interest or interest to be paid or received in advance, but excepting money loaned at a rate of interest not exceeding five per cent. per annum secured by a note and mortgage on real estate situate in this state.

(6) Stock in trade, whether of merchants, shopkeepers, mechanics, or tradesmen employed in their trade or business, reckoning the same at the average value thereof for the year; and for purposes of taxation, raw materials and manufacturers of any manufactory, wood, timber, logs, and lumber, manufactured or otherwise, if exceeding fifty dollars in value, and fishing vessels, steamboats, horse-boats, or other vessels owned by individuals and navigating the waters of the state for the transportation of passengers or freight, and sea-going vessels, shall be deemed stock in trade.

(7) Vehicles, the aggregate value of which exceeds one hundred dollars.

(8) Horses, asses, and mules over eighteen months old.

(9) Oxen, cows, and other neat stock over eighteen months old.

As amended by Chapter 4, Laws 1907:—

(10) Sheep over one year old and hogs over six months old; but two such hogs to each family shall be exempt from taxation.

(11) Fowls of every description exceeding fifty dollars in value.

Chapter 15, Laws 1905:—

SECTION 1. Every portable mill shall be taxed as personal property at its full value in the town where it is on the first

day of April, to the owner, if he then resides in such town, otherwise to the owner or person having it in his care or custody on that day; and any person or corporation permitting such property to be deposited on their premises shall be deemed to have the care or custody, and shall have a lien on the same for the payment of said tax; and when any portable mill shall be owned by a person residing out of the town where the same is situated on the first day of April, and is not in the custody of any person residing in such town, the same shall be taxed to the owner thereof; and said town shall have a lien thereon for the payment of the taxes.

Chapter 25, Laws 1905, as amended by Chapter 49, Laws 1911 :—

SECTION 1. All boats and launches of every description, whatever the motive power may be, the aggregate value of which exceeds one hundred dollars, shall be taxed to the owner where the property is located on the first day of April.

EXEMPTIONS.

Chapter 66, Laws 1895 :—

SECTION 1. All public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead, and so much of the real estate and personal property of charitable associations, corporations, and societies as is devoted exclusively to the uses and purposes of public charity, are hereby exempted from taxation.

Chapter 55, Public Statutes :—

SECT. 5. The improvement caused by reclaiming a swamp or swale lands for purposes of agriculture shall be exempt from taxation for a term of ten years from the time when such improvements shall have been made to the satisfaction of the selectmen of the town in which such lands are situated.

Chapter 124, Laws 1903 :—

SECTION 1. In consideration of the public benefit to be derived from the planting and cultivation of timber or forest trees, the owners of any and all land which shall be planted with timber or forest trees, not less than 1,200 to the acre, shall be entitled, from and after the first day of April, 1903, to a rebate of the taxes upon said land as follows: For the first ten years after the land has been so planted, a rebate of ninety per cent. of all the taxes assessed upon said land; for the second period of ten years after such planting, a rebate of eighty per cent. of all said taxes; and for the third and final period of rebate after such planting, a rebate of fifty per cent. of all said taxes. Said rebate to be allowed only on condition that said planted trees are kept in a sound condition. A return of such planting shall be made to the selectmen when taking the annual inventory, which return shall be verified by the selectmen and made the basis of such exemption. After said trees have been planted ten years, it shall be lawful for the owners to thin out the same so that not less than six hundred trees shall be left to the acre; but no portion of said planted land shall be absolutely cleared of trees during the period for which said rebate may be allowed.

SECT. 2. In order to facilitate the planting of trees as hereinbefore provided, the forestry commission is hereby authorized and directed to contract, without expense to the state, upon terms to be approved by the governor and council, with reputable nurserymen to provide, at a price to be determined upon, seeds and seedlings of timber or forest trees, to landowners for planting within this state in accordance with the terms of section 1 of this act.

Chapter 40, Laws 1911 : —

SECTION 1. Property held by a city, town or precinct in another city or town for the purpose of a water supply, if yielding no rent, shall not be liable to taxation therein, but the city, town or precinct so holding it shall annually pay to

the city or town in which such property lies an amount equal to that which such place would receive for taxes upon the average of the assessed value of such land without building or other structures for the three years last preceding the acquisition thereof, the valuation for each year being reduced by all abatements thereon; but any part of such land or buildings from which any revenue in the nature of rent is received shall be subject to taxation.

Chapter 55, Public Statutes:—

SECT. 9. Stock in corporations shall not be taxed, if the nature and purposes of the corporation are such that no dividend of its profits is to be made.

SECT. 10. No statute provisions shall be so construed as to subject any stock to double taxation.

As amended by Chapter 166, Laws 1909:—

SECT. 11. Towns may by vote exempt from taxation for a term not exceeding ten years any manufacturing establishment proposed to be erected or put in operation therein and the capital to be used in operating the same, unless such establishment has been previously exempted by some town. Provided however, that the assessors shall annually appraise such property and the valuation determined upon for the same shall be added to the valuation of all other property in the town to determine the total valuation for the purposes of state and county tax.

SECT. 12. Any town in this state may by vote authorize its proper officers to make contracts with individuals to exempt from taxation for a term not exceeding ten years all materials of wood, copper, iron, and steel used in the construction and building of ships and vessels in such town and the ships and vessels constructed therefrom while in the process of construction.

SECT. 13. Ships and vessels engaged in the foreign carrying trade for at least ten months of the year preceding the

annual assessment of property for taxation, or built during the year for that trade, shall not be included in the personal estate liable to be taxed, but the net yearly income of such ships and vessels may be taxed as such personal estate.

SECT. 14. Any town in this state, at any legal meeting holden therein, may, by a majority of the legal voters present and voting at the meeting, authorize its selectmen to hire money of individual living in the town at a rate of interest not exceeding five per cent. per annum, and provide that all moneys thus loaned shall be exempt from taxation.

Chapter 55, Laws 1907 :—

SECTION 1. Any city, town, precinct or village district may exempt from taxation any future issue of its bonds, provided such exemption shall apply only to bonds owned and held by citizens of said city, town, precinct or village district.

Chapter 56, Public Statutes :—

SECT. 2. Any soldier or sailor of the War of the Rebellion who shall present to the selectmen or assessors of the town in which he lives, for inspection and record, his pension certificate awarding to such soldier or sailor an invalid pension of any amount, or an honorable discharge of such soldier or sailor from the service of the United States in said Rebellion, shall thereafter be exempt from levy or poll tax.

As amended by Chapter 95, Laws 1907 :—

SECT. 4. The selectmen in their discretion may exempt any other soldier or sailor who served in the late Rebellion, and is disabled in consequence of such service, from paying a poll tax. And every soldier or sailor residing in New Hampshire who served for sixty days or more in the army of the United States during the War of the Rebellion and received an honorable discharge from that service, and the wife or widow of any such soldier or sailor, in consideration and recognition of such service, shall be exempt each year from taxation upon his taxable property to the value of one thousand dollars;

provided, such soldier or sailor and his wife, if any, shall not own property of the value of three thousand dollars or more.

Chapter 58, Public Statutes :—

SECT. 5. The selectmen shall make such deductions from the appraised value of the property of insane persons as they shall think just and reasonable, whenever it shall appear that the income of their estates is not sufficient to support them.

APPRAISAL OF TAXABLE PROPERTY.

PUBLIC STATUTES, CHAPTER 58.

SECTION 1. The selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and consider all evidence that may be submitted to them relative to the value of shares in corporations and other property, the value of which cannot be determined by personal examination.

ANNUAL DUTIES OF SELECTMEN AND ASSESSORS.

I.

To take a correct invoice of all poles and estate liable to be taxed on the first day of April. Public Statutes, ch. 57, s. 1.

II.

To make a personal examination of all real estate. Public Statutes, ch. 58, s. 7. Laws 1903, ch. 24.

III.

To distribute inventory blanks to all persons and corporations within the respective towns who are taxable therein for any real and personal estate, as much earlier than April 15, as practicable. Public Statutes, ch. 57, s. 6.

The truth of the statements contained in the inventories must be verified by independent investigation.

IV.

To give public notice on or before the second Monday of April of times when and places where they will receive inventories and hear all parties regarding their liability to be taxed. Public Statutes, ch. 57, s. 13.

"The selectmen not only have no power to waive the filing inventories, but they are liable to a penalty if they wilfully fail to enforce the law." *Parsons v. Durham*, 70 N. H. 44.

"If an inventory is returned, the selectmen or assessors shall assess a tax in accordance with *their* appraisal of the property therein mentioned, if they are of the opinion that it contains a full and true statement of the property . . . taxable." *Peaslee, J. Jaffery v. Smith*, 76 N. H. 168, 176. Decided June Term, 1911.

V.

To impose fourfold "doomage" against all persons or corporations who wilfully omit to return correct inventories verified by oath. Public Statutes, ch. 57, s. 15. *Jaffery v. Smith*, 76 N. H. 168, 176.

VI.

To appraise all taxable property at its *full and true value in money* as they would appraise the same in payment of a just debt due from a solvent debtor. Public Statutes, ch. 58, s. 1.

"It should be regarded as a very reprehensible practice to appraise property for the purpose of taxation otherwise than according to its real value; and I think, myself, that the attention of the attorney-general should be called to the practice, with view to the institution of prosecutions for perjury." Rand, *J. Manchester Mills v. Manchester*, 57 N. H. 309, 315.

VII.

"It is not for courts, or juries, or other officers of the government to be governed in the performance of their duty by their own individual notions, or convictions, with respect to the policy, or impolicy of the law. It is for the legislative branch of the government to determine the policy of the law, not for those charged with its administration. And, until it is changed by that branch of the government, the law must be enforced as it stands." Mitchell, J. Charge to Hillsborough County Grand Jury, January 2, 1912.

VIII.

The number of acres, rods or feet of each parcel of land should be made to appear on the selectmen's invoice books.

Demand of property owners their own estimate of the value of their property, and such other information as may be requisite for an intelligent assessment. Public Statutes, ch. 57, s. 5.

IX.

Exercise the utmost care in the preparation of the certificates of the number of polls and the valuation of ratable estates to be returned to the tax commission. Deduct soldiers' exemptions from each item of property where such exemptions occur. Add the items on the certificates and be certain that the total corresponds with the total assessed valuation of the town. Before sending in the certificates compare them carefully with the figures on the town books, and with the figures for total valuation, taxes and rate on the financial statements sent to the state treasurer. Public Statutes, ch. 16, s. 10.

X.

It is the duty of the tax commission to order reassessments of any or all parcels of property in town when in the judgment of the commission it appears that such property is improperly or unequally assessed, or the tax laws in any manner evaded or violated.

It is the duty of selectmen and assessors to comply with such orders of the commission. Laws 1911, ch. 169, s. 8. (12.)

The tax commission will not hesitate to perform its full duty in the above respect, and hold selectmen and assessors responsible for the performance of their duties.



